

Program C: Charitable Gaming

Program Authorization: Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Program Description

The mission of the Charitable Gaming Program is to administer efficiently and effectively the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Department's integrity and fairness.

The goals of Charitable Gaming are:

1. Decrease the potential for fraud in the conducting of the games of chance in the State of Louisiana.
2. Guarantee that organizations obtain the full benefit from the conducting of the games of chance.
3. Ensure that the net proceeds of games of chance are attributed to bona fide and allowable charitable causes.
4. Prevent the infiltration of elements of organized crime or professional gambling into the charitable gaming industry.

Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Act 568, effective June 30, 1999, created the Office of Charitable Gaming within the Department of Revenue and transferred the regulatory and statutory authority from the Office of State Police. This act also enacted Chapter 11 of Title 4, all relative to conducting and regulating charitable gaming.

Act 1286 increased the annual license fees for licensed organizations. The Office is comprised of the Administrative, Licensing, and Audit Sections. The Administrative Section is responsible for administering and enforcing the laws and regulations associated with the activities of charitable gaming. The Licensing Section is responsible for the review of applications requesting a license to conduct charitable gaming activities and the issuance of the license. Approximately 1,100 licenses are issued each year. The Audit Section is responsible for on-site inspection of gaming activities, training of organizations, review of required books and records maintained by organizations, and enforcement of gaming laws and regulations.

RESOURCE ALLOCATION FOR THE PROGRAM

	ACTUAL 2000-2001	ACT 12 2001-2002	EXISTING 2001-2002	CONTINUATION 2002-2003	RECOMMENDED 2002-2003	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$0	\$47,931	\$47,931	\$69,057	\$43,088	(\$4,843)
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	1,543,945	1,079,987	1,079,987	1,058,581	1,017,130	(62,857)
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
TOTAL MEANS OF FINANCING	\$1,543,945	\$1,127,918	\$1,127,918	\$1,127,638	\$1,060,218	(\$67,700)
EXPENDITURES & REQUEST:						
Salaries	\$580,331	\$717,787	\$707,466	\$698,221	\$647,552	(\$59,914)
Other Compensation	13,443	6,000	6,000	6,000	6,000	0
Related Benefits	109,628	101,239	101,239	103,906	87,475	(13,764)
Total Operating Expenses	617,945	184,724	217,432	223,730	206,074	(11,358)
Professional Services	122,327	50,000	95,158	95,158	99,144	3,986
Total Other Charges	3,726	45,168	623	623	13,973	13,350
Total Acq. & Major Repairs	96,545	23,000	0	0	0	0
TOTAL EXPENDITURES AND REQUEST	\$1,543,945	\$1,127,918	\$1,127,918	\$1,127,638	\$1,060,218	(\$67,700)
AUTHORIZED FULL-TIME						
EQUIVALENTS: Classified	20	20	20	20	18	(2)
Unclassified	0	0	0	0	0	0
TOTAL	20	20	20	20	18	(2)

SOURCE OF FUNDING

This program is funded with State General Fund Direct and Fees and Self-generated Revenues. The Fees and Self-Generated Revenues are generated through fees assessed the industry through the required purchase of various licenses, permits, and fines for violations, etc.

MAJOR FINANCIAL CHANGES

GENERAL FUND	TOTAL	T.O.	DESCRIPTION
\$47,931	\$1,127,918	20	ACT 12 FISCAL YEAR 2001-2002
			BA-7 TRANSACTIONS:
\$0	\$0	0	None
\$47,931	\$1,127,918	20	EXISTING OPERATING BUDGET - December 20, 2001
\$11,114	\$11,114	0	Annualization of FY 2001-2002Classified State Employees Merit Increase
\$10,012	\$10,012	0	Classified State Employees Merit Increases for FY 2002-2003
(\$31,707)	(\$31,707)	0	Salary Base Adjustment
\$0	\$1,992	0	Funding provided for an increase in rent expense for nine months in the 12 United Plaza
\$1,752	\$1,752	0	Funding provided for Civil Service Training series adjustment
\$3,986	\$3,986	0	Funding provided for legal services for representation by the Department of Justice
\$0	(\$68,200)	(2)	Gubernatorial Position Reduction
\$0	\$3,351	0	Funding provided for related benefits adjustment
\$43,088	\$1,060,218	18	TOTAL RECOMMENDED
\$0	\$0	0	LESS GOVERNOR'S SUPPLEMENTARY RECOMMENDATIONS
\$43,088	\$1,060,218	18	BASE EXECUTIVE BUDGET FISCAL YEAR 2002-2003
			SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON NEW REVENUE:
\$0	\$0	0	None
\$0	\$0	0	TOTAL SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON NEW REVENUE
\$43,088	\$1,060,218	18	GRAND TOTAL RECOMMENDED

PROFESSIONAL SERVICES

\$22,831	Legal services provided by the Division of Administration for tax appeal cases
\$76,313	Department of Justice for legal services
\$99,144	TOTAL PROFESSIONAL SERVICES

OTHER CHARGES

\$623	DPS - Radio Maintenance
\$13,350	OTM Fees
\$13,973	TOTAL OTHER CHARGES

ACQUISITIONS AND MAJOR REPAIRS

This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2002-2003.